## EMPLOYER STATUS DETERMINATION Alamo Gulf Coast Railroad Company

This is the determination of the Railroad Retirement Board concerning the status of Alamo Gulf Coast Railroad Company (Alamo), as an employer under the Railroad Retirement Act (45 U.S.C. § 231 et seq.) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351 et seq.).

Information regarding Alamo was provided by Sharon L. Burton of Alamo. According to Ms. Burton, Alamo began doing business May 31, 1996. David L. Wenzel is the chief executive officer of Alamo. Alamo currently has 22 employees.

In Surface Transportation Board Finance Docket 32855, Alamo filed a notice of exemption to acquire by lease and operate approximately 5 miles of rail line owned by Southern Pacific Transportation Company as a shortline company offering switching services and railcar repair services. It interchanges with Southern Pacific.

The evidence of record establishes that Alamo is a carrier operating in interstate commerce. Accordingly, it is determined that it is an employer within the meaning of section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C. § 231a(1)(i)) and the corresponding provision of the Railroad Unemployment Insurance Act effective May 31, 1996, the date as of which it commenced operations.

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TO : The Board

FROM : Catherine C. Cook

General Counsel

**SUBJECT:** Coverage Determination

Alamo Gulf Coast Railroad Company

Attached is a proposed coverage ruling for Board approval.

Attachment